

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Newton School Corp (5995)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,373,167	\$3,216,567	\$3,146,816	\$3,048,324	-2.5%	-3.1%
Non - Certified Salaries	120	\$266,952	\$248,693	\$251,824	\$300,945	3.0%	19.5%
Group Health Insurance	222	\$277,875	\$291,248	\$290,491	\$273,671	-0.4%	-5.8%
Teacher Retirement Fund, After 7-1-95	216	\$193,472	\$235,067	\$218,267	\$227,101	4.1%	4.0%
Social Security Certified	212	\$250,058	\$233,970	\$227,174	\$221,312	-3.0%	-2.6%
Other Professional and Technical Services	319	\$71,805	\$68,110	\$67,419	\$78,079	2.1%	15.8%
Other Employee Benefits	241 - 290	\$103,316	\$210,463	\$133,295	\$77,883	-6.8%	-41.6%
Licensed Employees	135	\$108,343	\$85,790	\$56,382	\$67,966	-11.0%	20.5%
Transfer Tuition to Other School Corps Within State	561	\$62,209	\$89,860	\$81,630	\$54,346	-3.3%	-33.4%
Operational Supplies	611	\$40,821	\$65,385	\$54,064	\$53,727	7.1%	-0.6%
Computer Hardware	741	\$0	\$30,622	\$80,248	\$45,086	NA	-43.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$48,440	\$54,169	\$32,414	\$26,863	-13.7%	-17.1%
Other Supplies and Materials	615, 660 - 689	\$37,136	\$32,212	\$40,571	\$25,711	-8.8%	-36.6%
Entertainment	240	\$40,558	\$229	\$24,750	\$25,363	-11.1%	2.5%
Social Security Noncertified	211	\$17,193	\$18,460	\$17,719	\$21,405	5.6%	20.8%
Rentals	440	\$33,398	\$29,497	\$20,813	\$19,762	-12.3%	-5.1%
Textbooks	630	\$202,231	\$42,397	\$89,109	\$15,944	-47.0%	-82.1%
Travel	580	\$14,822	\$22,199	\$13,239	\$12,657	-3.9%	-4.4%
Other Group Insurance Authorized by Statute	224	\$61,844	\$13,764	\$6,833	\$7,473	-41.0%	9.4%
Equipment	730	\$9,265	\$11,667	\$14,164	\$7,053	-6.6%	-50.2%
Nonlicensed Employees	136	\$3,360	\$15,839	\$7,270	\$6,978	20.0%	-4.0%
Library Books	640	\$7,562	\$6,314	\$4,492	\$6,425	-4.0%	43.0%
Postage and Postage Machine Rental	532	\$5,574	\$7,538	\$4,212	\$2,544	-17.8%	-39.6%
Periodicals	650	\$1,121	\$1,690	\$1,256	\$1,358	4.9%	8.1%
Gasoline and Lubricants	613	\$603	\$1,163	\$1,146	\$1,000	13.5%	-12.8%
Repairs and Maintenance Services	430	\$313	\$751	\$299	\$158	-15.7%	-47.2%
Group Life Insurance	221	\$0	\$0	\$0	\$35	NA	NA
Stipends	131	\$0	\$0	\$400	\$0	NA	-100.0%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$67,693	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$5,231,438</b>	<b>\$5,101,355</b>	<b>\$4,886,298</b>	<b>\$4,629,167</b>	<b>-3.0%</b>	<b>-5.3%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$476,827	\$461,116	\$463,042	\$460,541	-0.9%	-0.5%
Non - Certified Salaries	120	\$172,545	\$169,685	\$169,195	\$170,241	-0.3%	0.6%
Group Health Insurance	222	\$95,771	\$108,113	\$112,214	\$125,837	7.1%	12.1%
Social Security Certified	212	\$35,626	\$34,459	\$34,745	\$34,568	-0.8%	-0.5%
Teacher Retirement Fund, After 7-1-95	216	\$36,007	\$41,410	\$33,204	\$32,964	-2.2%	-0.7%
Public Employees Retirement Fund	214	\$17,938	\$22,945	\$19,082	\$20,385	3.2%	6.8%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Newton School Corp (5995)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$12,827	\$12,751	\$12,614	\$12,299	-1.0%	-2.5%
Entertainment	240	\$31,644	\$901	\$10,422	\$8,321	-28.4%	-20.2%
Other Employee Benefits	241 - 290	\$4,979	\$22,573	\$12,601	\$4,413	-3.0%	-65.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,976	\$4,741	\$4,343	\$4,386	22.1%	1.0%
Travel	580	\$4,800	\$3,089	\$4,621	\$4,235	-3.1%	-8.4%
Operational Supplies	611	\$3,764	\$3,269	\$2,297	\$2,464	-10.1%	7.3%
Other Group Insurance Authorized by Statute	224	\$5,663	\$1,755	\$1,217	\$1,323	-30.5%	8.8%
Dues and Fees	810	\$2,301	\$2,235	\$1,395	\$1,269	-13.8%	-9.1%
Equipment	730	\$903	\$2,362	\$1,144	\$1,102	5.1%	-3.7%
Other Professional and Technical Services	319	\$1,445	\$575	\$480	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$905,016</b>	<b>\$891,982</b>	<b>\$882,615</b>	<b>\$884,348</b>	<b>-0.6%</b>	<b>0.2%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$942,304	\$945,152	\$955,752	\$958,117	0.4%	0.2%
Light and Power - Other Than Heating and Cooling	625	\$290,683	\$277,832	\$300,772	\$312,756	1.8%	4.0%
Certified Salaries	110	\$219,667	\$221,250	\$219,700	\$264,247	4.7%	20.3%
Food Purchases	614	\$199,632	\$206,675	\$210,706	\$250,528	5.8%	18.9%
Repairs and Maintenance Services	430	\$186,405	\$187,372	\$249,226	\$205,220	2.4%	-17.7%
Group Health Insurance	222	\$140,652	\$152,697	\$151,687	\$181,334	6.6%	19.5%
Vehicles	731	\$168,772	\$196,255	\$206,589	\$171,114	0.3%	-17.2%
Gasoline and Lubricants	613	\$127,731	\$130,006	\$155,223	\$111,356	-3.4%	-28.3%
Heating and Cooling for Buildings - Gas	622	\$70,556	\$79,014	\$112,037	\$93,833	7.4%	-16.2%
Insurance	520	\$68,434	\$70,861	\$71,445	\$89,715	7.0%	25.6%
Operational Supplies	611	\$134,285	\$115,258	\$112,791	\$71,811	-14.5%	-36.3%
Social Security Noncertified	211	\$72,111	\$70,572	\$71,495	\$70,684	-0.5%	-1.1%
Public Employees Retirement Fund	214	\$50,068	\$64,934	\$57,815	\$60,355	4.8%	4.4%
Computer Hardware	741	\$120,425	\$60,486	\$73,662	\$51,004	-19.3%	-30.8%
Equipment	730	\$71,333	\$3,746	\$36,648	\$45,542	-10.6%	24.3%
Entertainment	240	\$61,932	\$17,072	\$39,555	\$32,119	-15.1%	-18.8%
Telephone	531	\$22,321	\$23,434	\$22,333	\$24,987	2.9%	11.9%
Overtime Salaries	140	\$24,728	\$23,290	\$24,058	\$20,940	-4.1%	-13.0%
Social Security Certified	212	\$17,295	\$17,451	\$17,291	\$20,662	4.5%	19.5%
Travel	580	\$19,615	\$17,948	\$14,443	\$16,021	-4.9%	10.9%
Teacher Retirement Fund, After 7-1-95	216	\$3,783	\$12,308	\$11,069	\$15,434	42.1%	39.4%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$3,106	\$3,805	\$589	\$11,418	38.5%	1839.8%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Removal of Refuse and Garbage	412	\$9,433	\$7,265	\$7,189	\$8,885	-1.5%	23.6%
Other Group Insurance Authorized by Statute	224	\$20,898	\$7,802	\$6,908	\$7,659	-22.2%	10.9%
Workers Compensation Insurance	225	\$12,540	\$28,187	\$32,349	\$6,839	-14.1%	-78.9%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Newton School Corp (5995)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Postage and Postage Machine Rental	532	\$3,120	\$4,312	\$3,400	\$6,454	19.9%	89.8%
Miscellaneous Objects	876 - 899	\$1,452	\$1,738	\$1,292	\$4,907	35.6%	279.8%
Water and Sewage	411	\$5,073	\$4,115	\$4,249	\$4,907	-0.8%	15.5%
Awards	875	\$4,000	\$1,000	\$5,000	\$4,500	3.0%	-10.0%
Pre-2008 Object Code - Temporary Salaries	130	\$8,910	\$7,271	\$9,096	\$3,880	-18.8%	-57.3%
Other Technology Hardware	746	\$0	\$0	\$0	\$3,334	NA	NA
Connectivity	744	\$4,824	\$4,491	\$3,173	\$3,290	-9.1%	3.7%
Tires and Repairs	612	\$7,766	\$14,959	\$6,899	\$3,180	-20.0%	-53.9%
Advertising	540	\$2,758	\$2,567	\$4,166	\$2,902	1.3%	-30.3%
Other Professional and Technical Services	319	\$2,086	\$15,017	\$1,640	\$2,847	8.1%	73.7%
Other Employee Benefits	241 - 290	\$8,130	\$61,369	\$41,325	\$1,831	-31.1%	-95.6%
Unemployment Insurance	230	\$10,025	\$7,018	\$5,127	\$1,300	-40.0%	-74.6%
Dues and Fees	810	\$6,374	\$5,052	\$5,982	\$1,209	-34.0%	-79.8%
Staff Services	314	\$1,015	\$1,385	\$930	\$990	-0.6%	6.5%
Official Bond Premiums	525	\$1,091	\$853	\$486	\$853	-6.0%	75.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,644	\$995	\$457	\$513	-33.6%	12.3%
<b>Overhead and Operational Total</b>		<b>\$3,137,974</b>	<b>\$3,082,814</b>	<b>\$3,264,551</b>	<b>\$3,159,477</b>	<b>0.2%</b>	<b>-3.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,294,473	\$1,320,899	\$1,333,666	\$1,360,822	1.3%	2.0%
Repairs and Maintenance Services	430	\$328,362	\$408,173	\$400,791	\$370,444	3.1%	-7.6%
Certified Salaries	110	\$58,070	\$62,944	\$71,374	\$77,282	7.4%	8.3%
Other Professional and Technical Services	319	\$43,531	\$48,311	\$31,172	\$76,972	15.3%	146.9%
Equipment	730	\$40,256	\$67,357	\$54,971	\$73,834	16.4%	34.3%
Non - Certified Salaries	120	\$57,341	\$54,730	\$43,736	\$44,511	-6.1%	1.8%
Teacher Retirement Fund, After 7-1-95	216	\$3,611	\$5,533	\$4,998	\$6,269	14.8%	25.4%
Social Security Certified	212	\$4,442	\$4,815	\$5,460	\$5,912	7.4%	8.3%
Social Security Noncertified	211	\$4,387	\$4,187	\$3,346	\$3,405	-6.1%	1.8%
Operational Supplies	611	\$300	\$0	\$1,190	\$545	16.1%	-54.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$489	\$624	\$540	\$527	1.9%	-2.4%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$168	NA	NA
<b>Non Operational Total</b>		<b>\$1,835,263</b>	<b>\$1,977,573</b>	<b>\$1,951,243</b>	<b>\$2,020,691</b>	<b>2.4%</b>	<b>3.6%</b>
<b>Grand Total</b>		<b>\$11,109,691</b>	<b>\$11,053,724</b>	<b>\$10,984,707</b>	<b>\$10,693,683</b>	<b>-0.9%</b>	<b>-2.6%</b>